

2019/20 OPERATIONAL PLAN

PART 2

Annual Statement of Revenue

The Annual Statement of Revenue forms part of the 2019/20 Operational Plan
(Part 1) and the 2019/20 Fees and Charges (Part 3)

These documents have been prepared in accordance with Section 403(2) of the
Local Government Act 1993

Adopted by Council 26 June 2019

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Statement of Revenue Policy

Introduction

The information contained in this Statement of Revenue comes directly from Councils Long Term Financial Plan. The quality and quantity of services that Council provides to its citizens continue to grow despite an income that, in real terms, is decreasing. We are not alone in facing this predicament, but that does not lessen the size of the issue.

Despite these constraints, Council is determined to provide quality services at a level the community expects and at a price they are willing to pay. This will involve working closely with our community to provide services that best suit their needs.

In preparing the Long Term Financial Plan consideration was given to a range of economic and political factors that affect our finances and in turn our capability to maintain existing levels of service and long term financial sustainability.

Rating

Council rates are a form of taxation; they are not a fee-for-service. The Valuation of Land Act and the Local Government Act provide the legislative framework for valuing land and raising rates. All rateable land must be valued and rated. The Valuation of Land Act prescribes that the value of all properties be reassessed every 3 or 4 years to accommodate movements in land values. Council currently has its land revalued every 3 years. A revaluation establishes the value of a property relative to all other properties (ie: its market relativity).

Valuations in New South Wales are conducted by the NSW Valuer-General based on market movements and recent sales trends as required under the Valuation of Land Act. When a local government area has been re-valued the property owner will be issued with a Notice of Valuation. Each Notice of Valuation contains both details of the property as they are recorded on the Valuer General's records and the land value at the common base date for all Valuer General valuations in the local government area.

The valuations are objective and impartial, and are based on the market for Land. The 'land value' represents the value that the 'fee simple' interest in the land, assumed to be vacant, would be if offered for sale. For 2019/2020, rates are based were property values as at 1 July 2016.

By virtue of section 494 of the Local Government Act, council is required to make and levy an ordinary rate for each year on all rateable land in its area. This is a mandatory requirement.

A rate may, at council's discretion, consist of:

- An ad valorem amount; which may be subject to a minimum amount of the rate; or
- A base amount to which an ad valorem amount is added.

Ad valorem rate

The ad valorem amount of a rate is to be levied on the land value of all land that is to be rateable to the rate and the rate in the dollar is to apply uniformly. The ad valorem amount of the ordinary rate may be the same for all classes or it may be different for different classes or sub classes.

Base charges and minimum amounts of rates payable

The Local Government Act allows the use of both different minimums and/or different base charges for different land use/localities. This provides additional flexibility in determining the distribution of the rating burden. It potentially enables better accommodation of 'equity' considerations but at the expense of the criteria of "simplicity". Greater flexibility also leaves council more vulnerable to lobbying for favourable treatment by special interest groups.

A base charge is a fixed fee levied equally against all properties. Rates based on property value are then levied to provide the additional revenue required by council. The effect is to reduce the influence that property values have in determining the relative amounts paid by different ratepayers. By contrast, a minimum rate applies only to those properties with a value below a set threshold. The amount of rates payable by all properties with a value above that threshold is therefore determined solely by relative property values.

The higher the amount of a base charge or a minimum rate the lower will be the ad valorem rate for any given revenue target. As a result higher valued properties may incur a greater or lesser share of the total rate burden depending on the level of the base charge or minimum rate. Applying a base rate charge will result in a different distribution between low, medium and high valued properties relative to the application of a minimum rate.

The Local Government Act limits the amount of revenue that can be generated by a base charge or minimum rate. A base rate or minimum rate must not produce more than 50% of the total revenue derived for each class of property. Council has a base charge for each property class but currently does not levy a minimum charge.

Council must apply the ad valorem and base amount uniformly to every parcel of land within each property class but they can differ from property class to property class.

For well over a decade councils in NSW have been restricted to a rate cap and this has made it increasingly difficult to achieve financial sustainability for Western Division Councils. Most of these councils have rates as a percentage of total revenue below 25%.

Rate increases over the last six years are detailed in the following table.

History of rate income

Rating Year	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
% increase	2.30	2.40	1.80	1.50	2.30	2.70
Rateable Value	449,140,570	456,121,220	458,997,140	504,286,220	511,880,220	518,366,290
Total General Rate Income \$	4,631,629	4,760,834	4,873,624	4,978,068	5,146,523	\$5,271,342
Increase \$	113,892	111,582	112,790	104,444	115,694	140,986

Budget Analysis

This section provides comments on the main expenses and revenues, and capital expenditure for 2019/20.

Operating Revenue

Council has forecasted to generate \$32,088,238 in revenue for 2019/2020

Extract of Operating Statement

Operating Revenue	2019/20	2020/21	2021/22	2022/23
Rates & Annual Charges	\$8,663,613	\$8,896,592	\$9,135,816	\$9,381,456
User Charges & Fees	\$4,909,856	\$5,032,825	\$5,158,992	\$5,288,441
Interest	\$735,199	\$753,579	\$772,418	\$791,729
Grants & Contributions (Op)	\$9,023,742	\$9,222,460	\$9,426,148	\$9,634,927
Grants & Contributions (Cap)	\$7,398,274	\$8,361,668	\$1,306,785	\$566,130
Other Operating Revenue	\$1,257,553	\$1,311,152	\$1,305,091	\$1,299,378
Net gain/loss Disposal of Assets	\$100,000	\$100,000	\$100,000	\$100,000
TOTAL	\$32,088,238	\$33,678,277	\$27,205,251	\$27,062,060

Rating and annual charges

The total income that can be raised from levying rates on property is capped by the State Government via the Independent Pricing and Regulatory Tribunal.

The current rate structure for Wentworth Shire Council will be maintained; rate assessments will be based entirely upon property valuations (ad valorem) but with base rates applying where appropriate. The continuing constraint of rate pegging imposed by the State Government limits Council's ability to provide additional services or borrow additional funds and has focused considerable attention to the need for and efficiency of each service provided.

Council expects to raise \$8,663,613 from rates and annual charges for 2019/2020. This includes a special variation for Tourism which was approved in 1998 for \$10 per assessment and a special rate was approved in 2004/2005 to help facilitate the payment of a loan that was required to help reconstruct the Levee Bank surrounding the Wentworth Township. The total project cost was in excess of \$4,000,000 with the Community to contribute \$1,000,000.

The special rate for the repayment of the \$1,000,000 loan plus interest has been spread across all ratepayers within the Shire of Wentworth over a period of twenty years at a cost of \$30 per property. Due to lower than anticipated interest rates and an increase in the number of rateable properties has enabled Council to repay the loan earlier than expected.

Therefore it is proposed that the special rate be removed from Council's Notional Income six years earlier than what had been originally budgeted. This will result in a one-off reduction on rate revenue of \$119,820 in the 2019/2020 financial year.

Pensioners who hold a Pensioner Concession card and own and occupy rateable property in Wentworth Shire receive a mandatory rebate on their rates and annual charges. The State Government funds 55% of the rebate. This is expected to cost Council \$76,000 in 2019/2020

Interest charges on unpaid rates and charges will accrue on a daily basis at the rate of 7.50% as approved by the Minister for Local Government in accordance with Section 566 of the Local Government Act, 1993.

Hardship and Ability to Pay Rates

Hardship is the difficulty in paying debts when repayment is due. Any person who cannot pay their rates or charges due to hardship can apply to Council for assistance at any time. Ratepayer are encouraged to seek assistance from Council as soon as practical. Council will consider each hardship application on its merits.

There are several ways Council may help a ratepayer who is experiencing financial hardship including, but not limited to:

- A payment plan or agreement (s564 of the Local Government Act) so that rates and charges (whether overdue or not) are paid on a weekly, fortnightly or monthly basis.
- Interest may be waived or reduced for a set period of time.
- A pensioner rebate (additional to the legislated rebate) may be given.
- Interest, rates or charges may be written off, waived, reduced, or deferred for eligible applicants (s564, s 577, 601 Local Government Act)

Applications for a Special Variation to General Income

The ability to introduce a special rate variation to General Income requires Ministerial Approval. The provision allows the raising of additional income over and above the rate cap for specific purposes and under strict guidelines.

Council can apply for additional income through these provisions, however at this stage this has been no thought given to doing so. In the future this option will be explored if deemed necessary.

User Charges & Fees

Many of the services provided by Council are offered on a user pays basis. Fees and Charges relate mainly to the recovery of service delivery costs through the charging of fees to users. All fees in this category are annually reviewed and some of the general considerations for setting these fees include:

- Cost of the service or operation
- Consumer Price Index
- Other revenue sources which may fund the service
- Laws and Regulations
- Ability of the persons/groups using the service to pay
- Benefit to the community (possible subsidy)
- Benchmarking with others providing similar services

Council needs to be mindful of using fees and charges as an avenue to increase revenue to the extent that it can create issues around maintaining equitable access to services and facilities for residents. The Shire's relatively low population base does not provide a large market from which significant fees and charges can be obtained.

Statutory fees such as development assessment fees, planning certificates etc charged by Council are subject to direction through regulation and other state government controls. Council does not set these fees and does not have the power to vary the fee set. The majority of statutory charges do not provide for annual increase in line with CPI or the cost of providing the service and therefore excluding development related income, no growth in these fees has been included in the 2019/2020 budget.

The Roads and Maritime Services contract (RMCC) is classed as a fee for service and accounts for approx. \$2million of revenue annually. Council also operates the Buronga Landfill and the Willowbend Caravan Park in Wentworth. It is expected that these operations will generate \$2,100,000 in revenue for 2019/2020. Overall Council expects to raise \$4,909,856 from user fees and charges for 2019/2020.

Interest on investments

Council has an investment portfolio that varies in size from year to year however it is projected to be between \$24m and \$27m during the course of 2019/2020. These funds are a mixture of unspent grants, reserve funds and general revenue. All investments are placed in accordance with the Minister's Order and Councils adopted investment policy. Interest earnings form a significant part of Council's revenue each year and are subject to fluctuations in interest rates

as they respond to economic conditions. Approximately \$20,000,000 of Council's cash reserves are either internally or externally restricted, this means that they have been set aside to fund specific expenditure. This gives Council the ability to strategically invest these funds in order to gain maximum returns whilst minimising risk. The remaining funds make up Council's available working capital which is required to fund day to day operations. Even with interest rates currently at an all-time low Council still expects to receive \$735,199 from investments in 2019/2020

Grants and contributions

Council receives an annual Financial Assistance Grant from the Commonwealth as well as various grants from other State and Commonwealth Government departments. Council has assumed that it will continue to receive these grants, however, should these grants and subsidies be reduced Council's ability to provide the same level of service will be impacted.

Council also receives operating and capital grants from various funding bodies to help fund the following services

- Roads maintenance and capital works
- Library services
- Weeds
- Youth week
- Rural Fire Services

Council will continue to seek grant and partnership funding for a range of well-aligned projects and programs, which will be reflected in the budgets as and when specific arrangements are confirmed.

Council collects monetary contributions from developers as a condition of consent on Development Applications to meet the demand for public amenities and public services created by new development. Authority to do this is provided by Section 94 of the Environmental Planning and Assessment Act, 1979.

This form of revenue is difficult to predict and Council has adopted the prudent position of making no assumption that this source of funds can be relied upon for the purpose of forward forecasting of resources and financial sustainability. Successful increases in revenue through, grants, partnerships and developer contributions will be treated as windfalls.

In the May 2018 Federal budget the Government announced that it would be making an advance payment of up to 50% of the 2018/2019 Financial Assistant Grant prior to June 30 2018. Council has made the assumption that this will continue in the 2019/2020 financial year.

Council has forecasted to receive \$16,422,016 in operating and capital grants in 2019/2020.

Council will receive capital grants and contributions in 2019/2020 which will contribute to funding the following projects:

- Wentworth and Dareton Sewer Rationalisation Project
- Buronga Effluent Disposal System Upgrade
- Curlwaa Hall
- Barrett Pavilion

- Wentworth Sporting Complex
- Wentworth Riverfront
- Buronga Riverfront
- Amenities Upgrade
- George Gordon Oval Netball Courts and Lights
- Wentworth Aerodrome
- Gol Gol Water Treatment Plant
- Roads to Recovery Program
- Regional Roads Block Grant and Repair Program.

At this stage there are no projects in the budget for 2019/2020 or future years that deemed to be grant dependent. However Council has an internally restricted fund of \$1,000,000 that can be used to contribute to funding applications as they become available.

Other Revenue

Miscellaneous revenue is obtained from a variety of sources including insurance recoveries, property rentals, sale of assets etc. It is anticipated that other revenue will be maintained at current levels with an increase for CPI factored in. Council has budgeted to receive \$1,257,553 in 2019/2020.

Operating Expenditure

Council has forecasted \$23,886,646 in operating expenditure for 2019/2020

Extract of Operating Statement

Operating Expenses	2019/20	2020/21	2021/22	2022/23
Employee Costs	\$8,852,854	\$9,103,520	\$9,361,073	\$9,625,702
Materials & Contracts	\$4,473,366	\$4,307,313	\$4,331,435	\$4,239,293
Borrowings	\$245,421	\$287,601	\$274,128	\$250,328
Depreciation & Amortisation	\$7,064,367	\$7,093,089	\$7,123,233	\$7,154,848
Other Operating Expenses	\$3,250,638	\$3,397,971	\$3,213,532	\$3,225,121
TOTAL	\$23,886,646	\$24,189,494	\$24,303,400	\$24,495,292

Employee Expenses

Employee expenses comprise approximately 35% of Council's operating costs with 114.95 Full Time Equivalent (FTE) Staff. The salaries and wages budget calculation includes an assumption that staff will take four weeks annual leave. Throughout any year salary savings resulting from staff vacancies and efficiencies will occur naturally.

The superannuation Guarantee Levy is currently at 9.5% and will progressively increase to 12% starting in 2019-20. Council has a number of staff in the defined benefit scheme and have been paying significantly increased contribution rates to fund this scheme.

Council's Employee Leave Entitlements reserve is used to fund unanticipated changes in termination payments each year. The number of staff who might leave is difficult to predict and the budget has a provision added to represent the projected levels of retirements, to accommodate the challenges of an ageing workforce.

Council's policy is to fully fund the leave entitlements of staff in the Employee Leave Entitlements Reserve. In recent years the reserve has been used to assist in the funding of costs associated with the resignation/retirement of a number of long serving employees. Council has been fortunate in recent years that it has had enough surplus cash to fund 100% of this reserve. It is projected that the reserve will maintain a balance of 100% through 2018/2019. However if surplus funds were to decrease Council may choose to review this policy.

Workers Compensation premiums increase and decrease significantly with claims history. Council continues to be proactive in order to minimise any potential for claims

Organisational Structure

The 2019/2020 Operational Plan is based on the figure of 114.95 equivalent fulltime employees (EFT's). Council's total employee costs for 2019/2020 is expected to be \$8,852,854

Borrowing Costs

Wentworth Shire Council in the past has been debt averse and viewed the achievement of a low level of debt or even a debt free status as a primary goal. However Council appreciates that the use of loan funding can be a critical component of the funding mix to deliver much needed infrastructure to the community. The beneficiaries of these projects will assist in their funding as their rates will be applied in part to repaying the loans. This is in contrast to current ratepayers bearing the entire burden in one year, possibly at the expense of other worthwhile expenditure.

Debt is seen as a method of more fairly spreading capital costs to deliver intergenerational equity. Keeping this in mind there are limits to the amount the Council can borrow without impacting on its financial sustainability and Council is mindful of not wanting to impose excessive debt on current or future generations.

Council's borrowing strategy projected in the LTFP is to restrict the debt service ratio to less than the industry benchmark of 10%. Before embarking on any new debt Council will consider the following:

- Debt financing is only to be used for clearly identifiable major projects and the Capital Works Program
- Debt finance will not be used to meet operational shortfalls
- The period of repayment of debt finance shall not exceed the period over which the benefits are received from a project, or the life of the asset whichever is lesser

The principles of intergenerational equity are supported in respect of the Council contribution to the funding of major projects, the benefits of which will be shared by future generations.

Loans shall only be raised after taking into consideration future known specific capital funding requirements and, when raised, shall only fund the specific project or purpose approved.

Borrowing costs on current and projected loans and financing arrangements will total \$245,421 in 2019/2020.

Materials and Contracts

Materials and Contracts represent the principal costs used to deliver services to the community and are forecast to increase by 2% in 2019/2020 in line with increases in the Consumer Price Index. Materials and contracts are subject to variations in the market and particularly to petroleum prices. Such fluctuations impact on the price of petroleum and petroleum-based products (such as asphalt) and makes forecasting difficult. Budgeted expenditure for 2019/2020 is \$4,473,366

Depreciation

Depreciation reflects the fact that an asset's cost is proportionally expensed over the time during which it is used. Depreciation has been based on the estimated useful life of assets and is reviewed every year. Council continues to thoroughly review its residual values and estimated useful lives. Budgeted depreciation for 2019/2020 is \$7,064,367

Other expenses

Includes items such as audit fees, valuation fees, office expenses, software licences, insurances, electricity costs etc. These costs count for approximately 10% of Council's operating expenditure and have been forecast to increase in line with increases in CPI each year except for insurances, electricity costs and State Government Emergency Services levy which have been forecast to increase by approximately 2% above CPI each year. Budgeted expenditure for 2019/2020 is \$3,250,638.

Expenditure Challenges

As part of the process of preparing the operational plan each year, Council critically reviews operating expenditure in order to identify areas where it could reduce spending without compromising service delivery.

Community needs must be understood and are a key input into the annual operational plan, for many years Council has recognised the challenge of meeting community needs in a financially sustainable manner. This challenge has been divided into two elements (1) assess the gap in financial sustainability assuming community needs correspond to the current scope of services and service levels and (2) assess the impact of additional or enhanced services in line with changing or revised community needs.

Capital Expenditure

The challenge over the medium to long term is to achieve financial sustainability whilst still assisting the community to achieve its visions as established in the 10 year Community Strategic Plan. The challenge is to also adequately maintain existing assets before adding to the asset base, bearing in mind that new assets add to ongoing operational costs.

Substantial capital programs are in place to continue the renewal of Council's infrastructure network. The programs will ensure that these key asset groups meet or exceed Council's determined 'minimum' service levels and continue to provide the expected amenity to the community.

The capital works program prioritises projects based on asset condition, risk, community need and other opportunities as they arise with other entities. Over shorter periods, some areas of the Shire may require more capital works than others to reflect short term needs and opportunities.

The need for new assets is constantly assessed and verified against current population and development projects, community feedback and alternative means of supplying services. A further consideration is the priority of refurbishing existing assets that provide community benefits or operational service that require regular refurbishment to enable the overall safety and quality of the facility to be maintained.

Apart from funding constraints, Council has capacity constraints which determine the capital works program delivery timeframe. The constraints in project delivery include community consultation, state government approvals, design, procurement processes and availability of labour resources to project manage and implement the projects.

In addition to the renewal and expansion of Council's asset base delivered through the capital works program, Council undertakes a replacement (and, where appropriate) upgrade/expansion program for its plant and equipment assets including motor vehicles, furniture, plant and IT hardware.

The budget for 2019/20 has been developed through a process of consultation and review with Council and staff. As required by the Integrated Planning and Reporting framework, the Operational Plan and Budget are for a one year period. The Long Term Financial Plan details

Council's financial forecast for a 10 year period and budget estimates for the next four years are provided in the Delivery Program.

Capital Expenditure	2019/20	2020/21	2021/22	2022/23
Existing Infrastructure Renewals	\$14,376,785	\$10,519,181	\$9,594,300	\$8,801,937
Projects Carried forward from previous years	\$4,393,000	\$975,000	\$0	\$0
New Capital Expenditure	\$3,602,500	\$6,512,500	\$0	\$0
Capital loan repayments	\$398,256	\$485,763	\$514,456	\$538,255
TOTAL	\$22,770,541	\$18,492,444	\$10,108,756	\$9,340,192

The Major Projects and Capital Expenditure Program for 2019/20 will be \$22,770,541 and will be funded through the following sources:

- Loans/financing 3,800,000
- Restricted Funds 1,500,000
- Retained Earnings 2,084,582
- Council Operations 7,987,685
- Grants and contributions 7,398,274

Rate Levy 2019/20

Council has received advice from the Minister for Local Government that the rate pegging limit for 2019/20 is 2.70%. The maximum increase has been proposed.

The rating structure proposed is consistent with previous years and no changes have been forecast at this stage. Council has tried to spread its rate burden as evenly as possible across all ratepayers. While it is impossible to keep everyone satisfied, the proposed rating structure endeavours to make it as fair and equitable as possible.

The Tourism Special Rate will remain at \$10 per Assessment.

A special rate was approved in 2004/2005 to help facilitate the payment of a loan that was required to help reconstruct the Levee Bank surrounding the Wentworth Township. The total project cost was in excess of \$4,000,000 with the Community to contribute \$1,000,000.

The levy for the repayment of the \$1,000,000 loan plus interest has been spread across all ratepayers within the Shire of Wentworth over a period of twenty years at a cost of \$30 per property. Due to lower than anticipated interest rates and an increase in the number of rateable properties has enabled Council to repay the loan earlier than expected.

Therefore it is proposed that the special rate be removed from Council's Notional Income six years earlier than what had been originally budgeted. This will result in a one-off reduction on rate revenue of \$119,820 in the 2019/2020 financial year.

Statement with respect to each ordinary and each special rate proposed to be levied:

No special Rates are proposed for 2019/2020.

In accordance with Sections 534, 535 & 537 of the Local Government Act 1993 Council resolves to make and levy an ordinary rate to comprise of a base rate and an ad valorem rating structure for 2018/19 financial year for every parcel of rateable land within the Wentworth Shire Council as follows:

Farmland category

Includes all of the lands within the local government area of Wentworth categorised as Farmland except those parcels of rateable land sub categorised as Farmland, Dry Land Grazing and Farmland, Licence/Pump Site/Pipeline

Farmland

- An ordinary rate of 0.00581257 cents in the dollar on the land value of all rateable lands within Wentworth Shire Council categorised as Farmland, in accordance with Section 515 of the Local Government Act, 1993 be now made for the 2019/20 rating period, subject to a base amount of (\$480.00) for each assessment. The base amount accounts for 32.68% of the estimated yield for this category. The estimated yield for this rate is \$1,076,531

Farmland, Dry Land Grazing

- An ordinary rate of 0.00581257 cents in the dollar on the land value of all rateable lands within Wentworth Shire Council categorised as Farmland, sub categorised Dry Land Farming, in accordance with Section 515 of the Local Government Act, 1993 be now made for the 2019/20 rating period, subject to a base amount of (\$480.00) for each assessment. The base amount accounts for 18.71% of the estimated yield for this category. The estimated yield for this rate is \$649,145

Farmland, Licence/Pump Site/Pipeline

- An ordinary rate of 0.07600557 cents in the dollar on the land value of all rateable lands within Wentworth Shire Council categorised as Farmland, sub categorised Licence/Pump Site/Pipeline, in accordance with Section 515 of the Local Government Act, 1993 be now made for the 2019/20 rating period, subject to a base amount of (\$65.00) for each assessment. The base amount accounts for 32.41% of the estimated yield for this category. The estimated yield for this rate is \$16,044

Residential Category

Wentworth

- An ordinary rate of 0.00561949 cents in the dollar on the land value of all rateable lands with Wentworth Shire Council categorised as Residential, sub categorised Wentworth, in accordance with Section 516 of the Local Government Act, 1993 be now made for the 2019/20 rating period, subject to base amount of (\$200.00) for each assessment. The amount accounts for 40.83% of the estimated yield for this category. The estimated yield for this rate is \$300,742

Buronga

- An ordinary rate of 0.00530979 cents in the dollar on the land value of all rateable lands within Wentworth Shire Council categorised as Residential, sub categorised Buronga, in accordance with Section 516 of the Local Government Act, 1993 be now made for the 2019/20 rating period, subject to a base amount of (\$230.00) for each assessment. The base amount accounts for 28.13% of the estimated yield for this category. The estimated yield for this rate is \$401,453

Gol Gol

- An ordinary rate of 0.00520034 cents in the dollar on the land value of all rateable lands within Wentworth Shire Council categorised as Residential, sub categorised Gol Gol, in accordance with Section 516 of the Local Government Act, 1993 be now made for the 2019/20 rating period, subject to a base amount of (\$230.00) for each assessment. The base amount accounts for 23.11% of the estimated yield for this category. The estimated yield for this rate is \$478,778

Gol Gol East

- An ordinary rate of 0.00544812 cents in the dollar on the land value of all rateable lands within Wentworth Shire Council categorised as Residential, sub categorised Gol Gol East, in accordance with Section 516 of the Local Government Act, 1993 be now made for the 2019/20 rating period, subject to a base amount of (\$330.00) for each assessment. The base amount accounts for 22.12% of the estimated yield for this category. The estimated yield for this rate is \$314,831

Pooncarie

- An ordinary rate of 0.01561252 cents in the dollar on the land value of all rateable lands with Wentworth Shire Council categorised as Residential, sub categorised Pooncarie, in accordance with Section 516 of the Local Government Act, 1993 be now made for the 2019/20 rating period, subject to a base amount of (\$155.00) for each assessment. The base amount accounts for 39.89% of the estimated yield for this category. The estimated yield for this rate is \$20,596

Dareton

- An ordinary rate of 0.01809026 cents in the dollar on the land value of all rateable lands within Wentworth Shire Council categorised as Residential, sub categorised Dareton, in accordance with Section 516 of the Local Government Act, 1993 be now made for the 2019/20 rating period, subject to a base amount of (\$150.00) for each assessment. The base amount accounts for 39.63% of the estimated yield for this category. The estimated yield for this rate is \$76,077

Rural Residential

- An ordinary rate of 0.00522602 cents in the dollar on the land value of all rateable lands within Wentworth Shire Council categorised as Residential, sub categorised Rural, in accordance with Section 516 of the Local Government Act, 1993 be now made for the 2019/20 rating period, subject to a base amount of (\$140.00) for each assessment. The base amount accounts for 20.68% of the estimated yield for this category. The estimated yield for this rate is \$413,545

Business Category

Includes all of the lands within the local government area of Wentworth categorised as Business except those parcels of rateable land sub categorised as Business, Mourquong; Business, Trentham Cliffs; Business, Arumpo; Business, Wentworth; Business, Pooncarie (including all of the lands within the locality of Pooncarie sub categorised as Business Pooncarie except those lands within the township of Pooncarie).

Business

- An ordinary rate of 0.00943000 cents in the dollar on the land value of all rateable lands within Wentworth Shire Council categorised as Business, in accordance with Section 518 of the Local Government Act, 1993 be now made for the 2019/20 rating period, subject to a base amount of (\$240.00) for each assessment. The base amount

accounts for 20.15% of the estimated yield for this category. The estimated yield for this rate is \$237,071

Business, Wentworth

- An ordinary rate of 0.01085000 cents in the dollar on the land value of all rateable lands within Wentworth Shire Council categorised as Business, sub categorised Wentworth, in accordance with Section 518 of the Local Government Act, 1993 be now made for the 2019/20 rating period, subject to a base amount of (\$240.00) for each assessment. The base amount accounts for 34.89% of the estimated yield for this category. The estimated yield for this rate is \$38,517

Business, Mourquong

- An ordinary rate of 0.44913131 cents in the dollar on the land value of all rateable lands within Wentworth Shire Council categorised as Business, sub categorised Mourquong, in accordance with Section 518 of the Local Government Act, 1993 be now made for the 2019/20 rating period, subject to a base amount of (\$70.00) for each assessment. The base amount accounts for 0.09% of the estimated yield for this category. The estimated yield for this rate is \$235,061

Business, Trentham Cliffs

- An ordinary rate of 0.01200907 cents in the dollar on the land value of all rateable lands within Wentworth Shire Council categorised as Business, sub categorised Trentham Cliffs, in accordance with Section 518 of the Local Government Act 1993, be now made for the 2019/20 rating period, subject to a base amount of (\$90.00) for each assessment. The base amount accounts for 2.68% of the estimated yield for this category. The estimated yield for this rate is \$10,067

Business, Arumpo

- An ordinary rate of 0.06899059 cents in the dollar on the land value of all rateable lands within Wentworth Shire Council categorised as Business, sub categorised Arumpo, in accordance with Section 518 of the Local Government Act, 1993 be now made for the 2019/20 rating period, subject to a base amount of (\$180.00) for each assessment. The base amount accounts for 0.79% of the estimated yield for this category. The estimated yield for this rate is \$68,606

Business, Pooncarie

- An ordinary rate of 0.09203332 cents in the dollar on the land value of all rateable lands with Wentworth Shire Council categorised as Business, sub categorised Pooncarie, in accordance with Section 518 of the Local Government Act, 1993 be now made for the 2019/20 rating period, subject to a base amount of (\$70.00) for each assessment. The base amount accounts for 0.01% of the estimated yield for this category. The estimated yield for this rate is \$934,278

Water & Sewer Charges

It is necessary to increase Water & Waste Water by 2.70% per property for 2019/20 to cope with the cost of operational and capital expenditure required to provide this service to the ratepayers, however Council has resolved to keep Water charges the same for 2019/20.

- Water Access Charges to remain the same per rateable property in 2019/20
- Sewer Access Charges will increase by 2.70% per rateable property in 2019/20
- Water Consumption Charges to remain the same per rateable property in 2019/20

In accordance with Section 501 of the Local Government Act, 1993 Council resolves to make and levy the following Water and Sewer Charges for each rateable property within Wentworth Shire Council.

Water Charges

Filtered Water	Charge	Unit
Access Charge	\$288.00	per annum
Water Cost - 0-250kl	\$1.25	per kl
Water Cost - over 250kl	\$2.80	per kl
Raw Water	Charge	Unit
Access Charge	\$158.00	per annum
Water Cost - 0-700kl	\$0.45	per kl
Water Cost - over 700kl	\$1.10	per kl

The above proposed charges are for a basic 20mm connection.

Flats & Units

The access charge will apply to all connections and to Namatjira and resident complexes such as flats. Each flat or unit will be levied at 20mm access charge for raw and filtered water. The body corporate management committee will then be charged for actual water used. The body corporate will be responsible for the allocation of charges within the complex.

Access charges – filtered water

Access Charges are determined by the connection size as follows:-

Filtered Water	Size (mm)	Assessments	Filtered Water	Filtered Water	Notional Income
Residential or Non Residential	20	2325	288	250 kl	\$ 669,600
	25	34	435	500 kl	\$ 14,790
	32	8	690	750 kl	\$ 5,520
	40	17	1,090	1000 kl	\$ 18,530
	50	17	1,715	1750 kl	\$ 24,010
	80	2	4,340	4000 kl	\$ 8,680
	100	1	6,760	6250 kl	\$ 6,760
	150	0	14,476		
	200	0	26,522		
					\$ 747,890

Access charges – raw water

Raw Water	Size (mm)	Assessments	Raw Water Access Charge	Allowance 1st Step	Notional Income
Residential or Non Residential	20	2241	158	700 kl	\$ 354,078
	25	37	250	1400 kl	\$ 9,250
	32	10	340	2100 kl	\$ 3,400
	40	19	550	2800 kl	\$ 10,450
	50	17	830	4900 kl	\$ 14,110
	80	3	2,240	11200 kl	\$ 6,720
	100	1	3,430	17500 kl	\$ 3,430
	150		7,445		\$ -
	200		13,235		\$ -
					\$ 401,438

Access charges – Rural 1(c) raw water

Rural 1(c) Raw Water					
Size of Connection	Assessments	Access Charge	First Step \$0.25	Second Step \$0.80	Notional Income
20mm	189	\$216.00	0-2000 kilolitres	2001+ kilolitres	\$40,824
Rural Raw Water Only	24	\$216.00	0-2000 Kilolitres	2001+ kilolitres	\$5,184
					\$ 46,008

Access charges – Industrial water

Industrial Water					
Filtered		Up to 4000kl	\$1.10	per kl	
		Next 4000kl	\$1.80	per kl	
		Next 4000kl	\$1.70	per kl	
		over 12000kl	\$1.60	per kl	
Total Water Access Charges					\$ 1,195,336

Pensioner concessions – water

Water Pensioner concessions \$32,000

Sewerage charges

Description	Assess	Charge	Notional Income	Pensioner Rebate
Sewerage Connected	1,771	785.00	\$1,390,235	\$29,500
Sewerage Unconnected	100	570.00	\$57,000	
Sewerage 1st Pedestal	29	765.00	\$22,185	
Sewerage Pedestal WC	722	112.00	\$80,864	
Sewerage Urinal	61	55.00	\$3,355	
Sewerage Church WC	38	60.00	\$2,280	
Sewerage 2 Flats	9	1,177.50	\$10,598	
Sewerage 3 Flats	3	1,570.00	\$4,710	
Sewerage 4 Flats	5	1,962.50	\$9,813	
Sewerage 5 Flats	4	2,355.00	\$9,420	
Sewerage 6 Flats	2	2,747.50	\$5,495	
Sewerage 7 Flats	3	3,140.00	\$9,420	
Sewerage 9 Flats	0	3,925.00	\$0	
Sewerage 10 Flats	1	4,317.50	\$4,318	
Sewerage 12 Flats	1	5,102.50	\$5,103	
Sewerage 14 Flats	0	5,887.50	\$0	
			\$1,614,794	\$29,500

Domestic Waste

Domestic Waste collection charges will increase by 2.70% per annum in order to keep up with the increased cost of collection.

In accordance with Section 496 of the Local Government Act 1993, Council resolves to charge the following Domestic Waste Management Charge for each rateable residential property within Wentworth Shire Council.

Garbage charges

Description	Assessments	Charge	Notional Income	Pensioner Rebate
Domestic Waste Urban	2,177	\$236	\$499,612	\$26,000
Domestic Waste Rural	903	\$288	\$260,064	\$6,000
			\$759,676	\$32,000

In accordance with Section 532 of the Local Government Act 1993, Council will adopt its rates and charges after public notice is given and after due consideration of submissions received.

Legislative Statements

Statement of the types of fees *to be charged by the Council and the amounts of each such fee:*

Section 612 of the Local Government Act 1993 prohibits Council from determining a fee until it has given public notice of its draft delivery and operational plans for the year in which the fee is to be made and has considered any submissions received. Council will adopt the 2019/20 fees and charges schedule on 26 June 2019, after consideration of all written submissions by residents and ratepayers.

Refer to attached document for the fees and charges schedule.

Statement of Council's pricing policy with respect to the goods and services provided by it:

Reference is made to Council's Pricing Policy in its Annual Fees and Charges 2019/20. The Pricing Policy is related to the degree of cost recovery, having regard to the following factors:

- Equity objectives
- User pays principle
- Cross subsidisation objectives
- Financial objectives
- Customer objectives
- Resource use objectives
- GST

Council's broad policies on revenue are:

- Council will ensure all rates, fees and charges will be levied equitably
- Council supports the user pays principle in assessing the levying of fees and charges and the amount to which they are set, while considering the needs of those in the community who are unable to meet their own needs
- Council will pursue all cost effective opportunities to maximise its revenue base.

The pricing policy referred to in the Annual Fees and Charges for 2019/20 is based on a selection of one of the following choices:

- The pursuit of full cost recovery (100% of identified costs)
- The application of partial cost recovery (reflecting the impact of public good constraints and/or community service obligations)
- The application of zero cost recovery (reflecting an inability to charge a fee)
- The application of a reference price (a fee or charge set by statute or regulation)
- The pursuit of a commercial rate of return on capital invested (to reflect the capital risks involved in the provision of a particular service).

Statements of the amounts or rates proposed to be charged for the carrying out by the Council of work on private land:

The Council may by agreement with the owner or occupier of any private land, carry out on the land any kind of work that may lawfully be carried out on the land (Section 67(1) Local Government Act 1993).

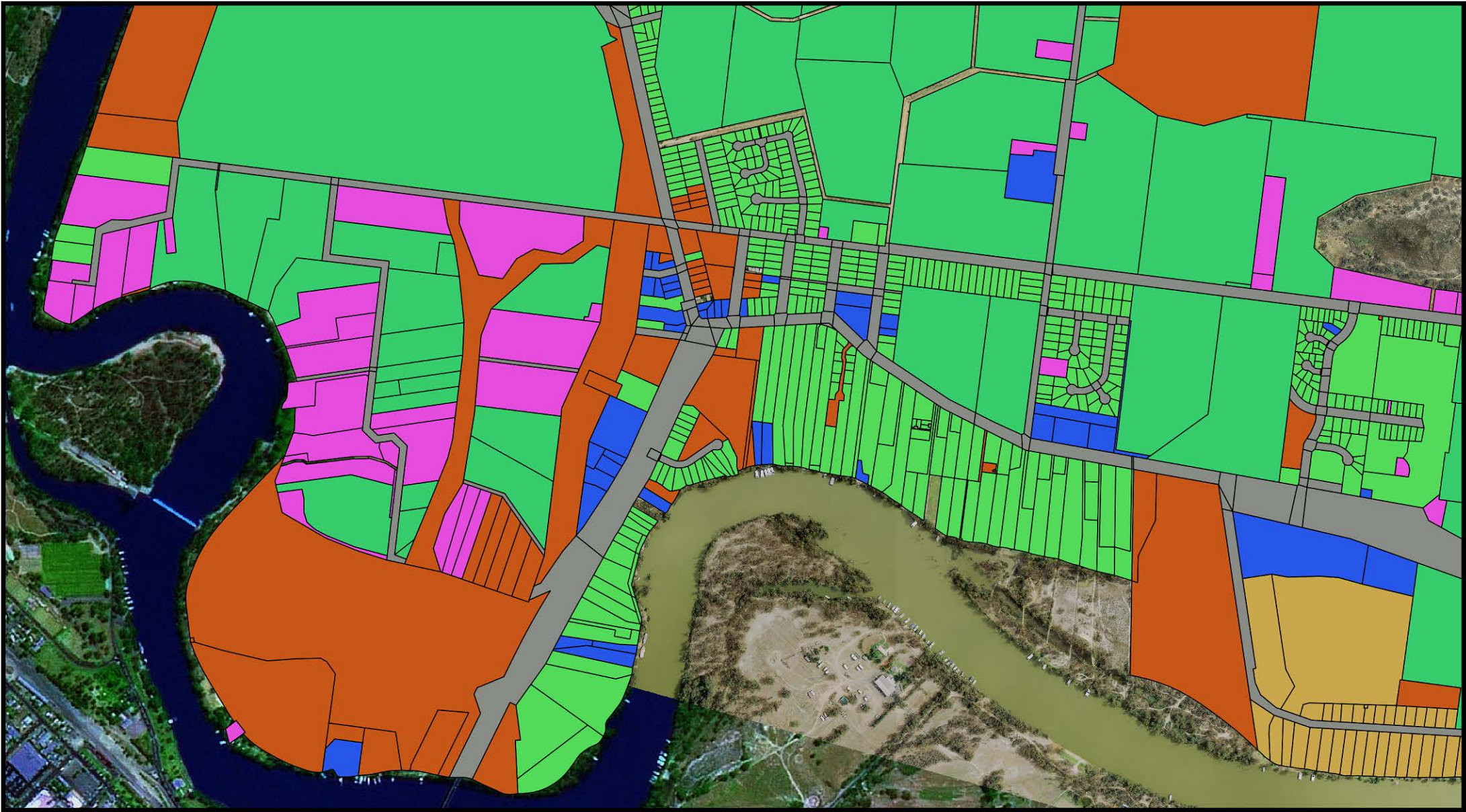
Examples of private works are:

- Paving and road making
- Kerbing and guttering
- Fencing and ditching
- Tree planting and maintenance
- Demolition and excavation
- Land clearing and tree felling
- Water, sewerage and drainage connections

This type of work is to be charged at cost with a percentage charge of 10% added for profit purposes. All profit is returned to Council's General Fund income.

Statement of Proposed Borrowings

The Wentworth Shire Council is proposing to borrow/finance up to \$3,800,000 in 2019/20 to help fund capital requirements for the Wentworth Civic Centre Redevelopment and Plant upgrades at the Buronga Landfill.



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Differential Rate Categories

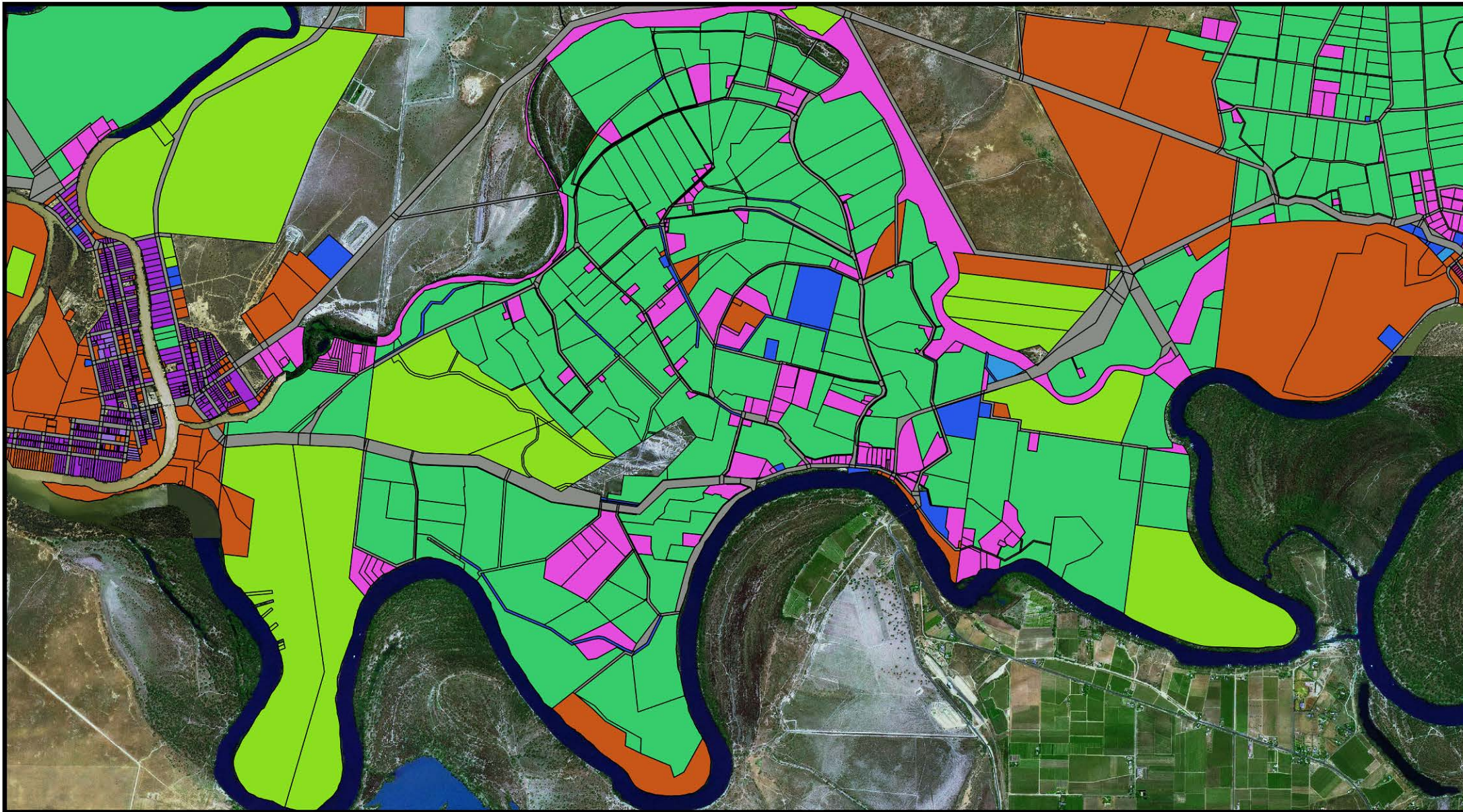
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■ Farmland Licence/Pump Site	■ Farmland
■ Residential Rural	■ Residential Gol Gol
■ Business Wentworth	■ Business Arumpo
■ Business Trentham Cliffs	■ Business Mourquong
■ Non Rateable	■ Residential Dareton
■ Residential Wentworth	■ Residential Pooncarie
■ Business Wentworth	■ Residential Buronga
	■ Residential East Gol Gol



Buronga Differential Rate

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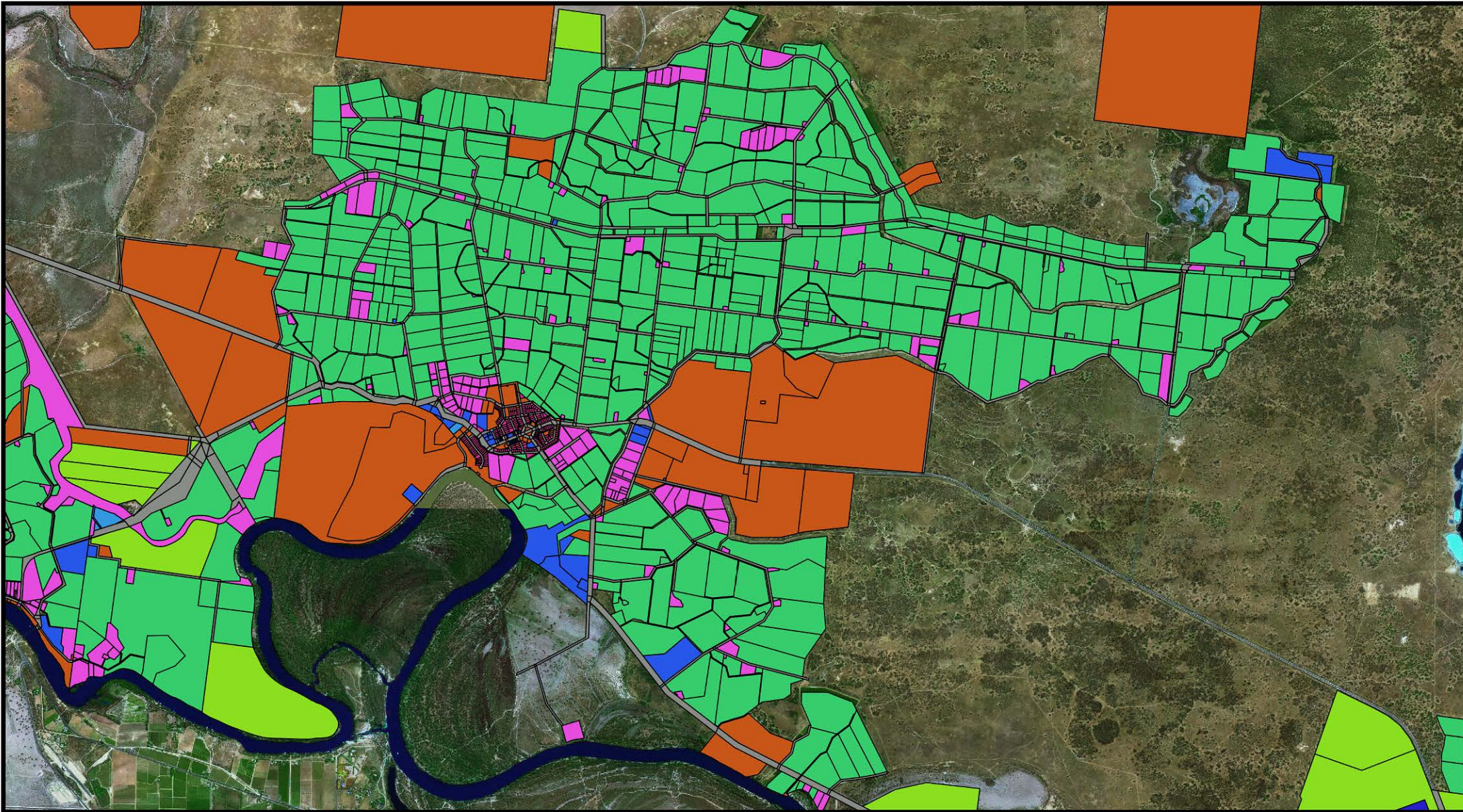
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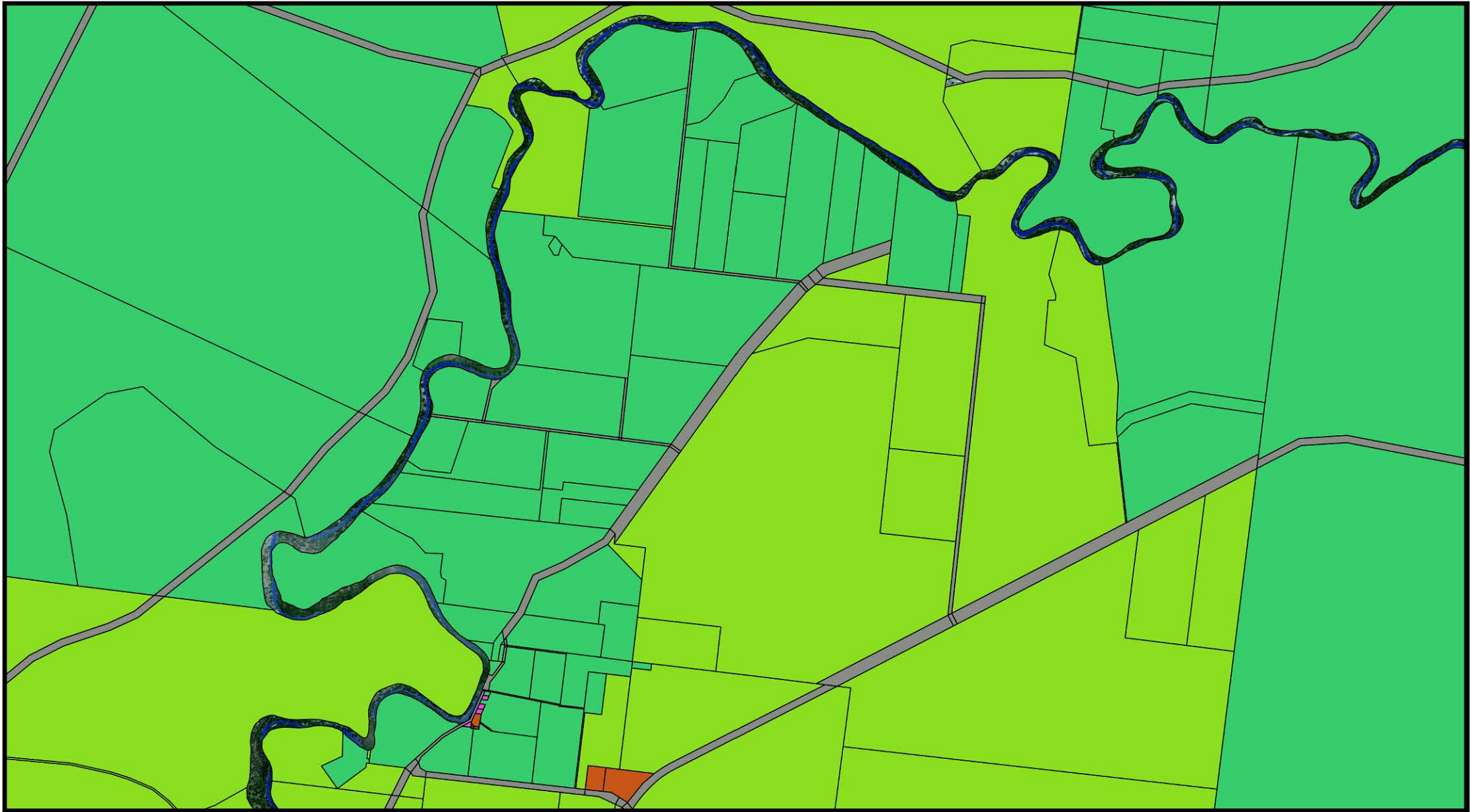
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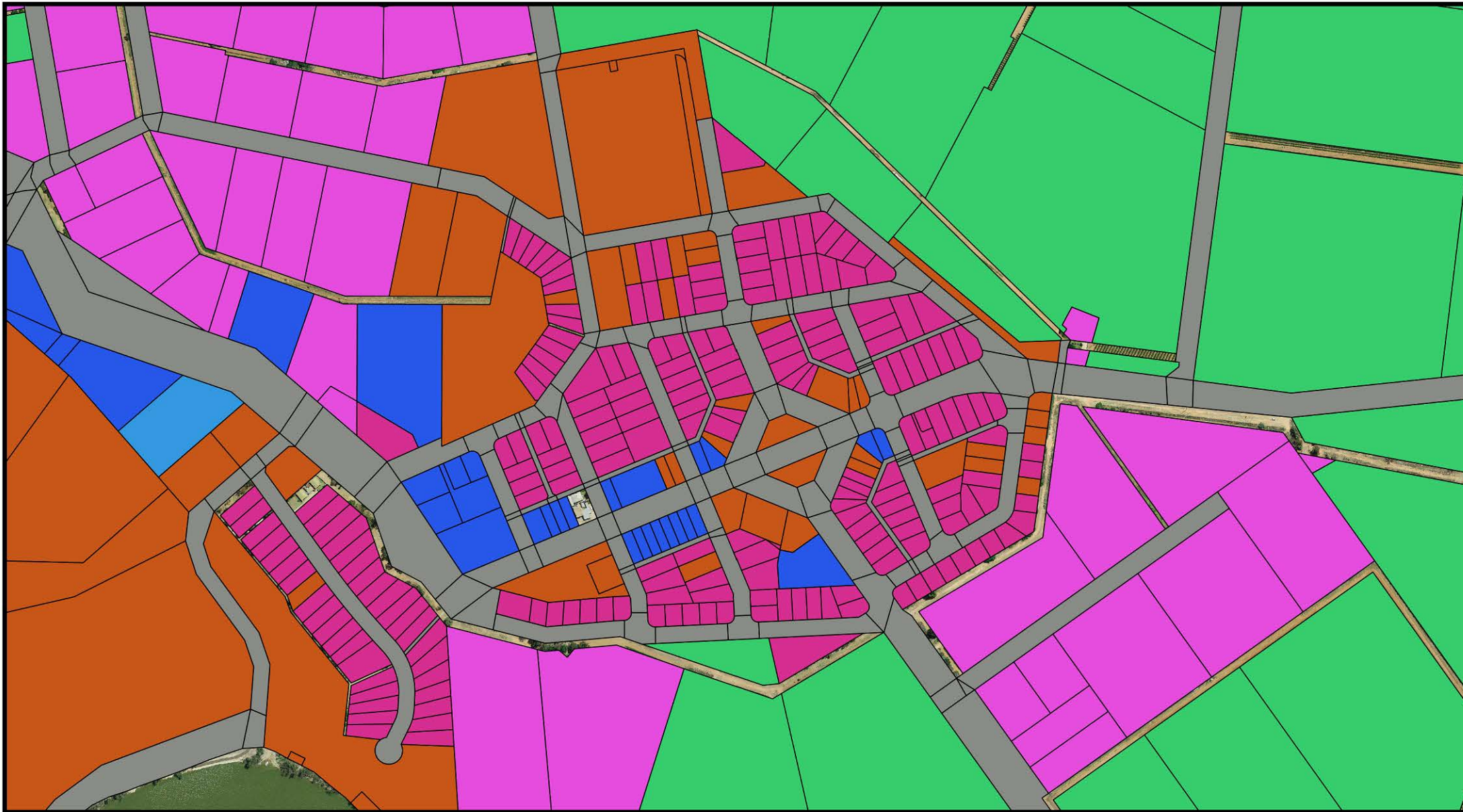
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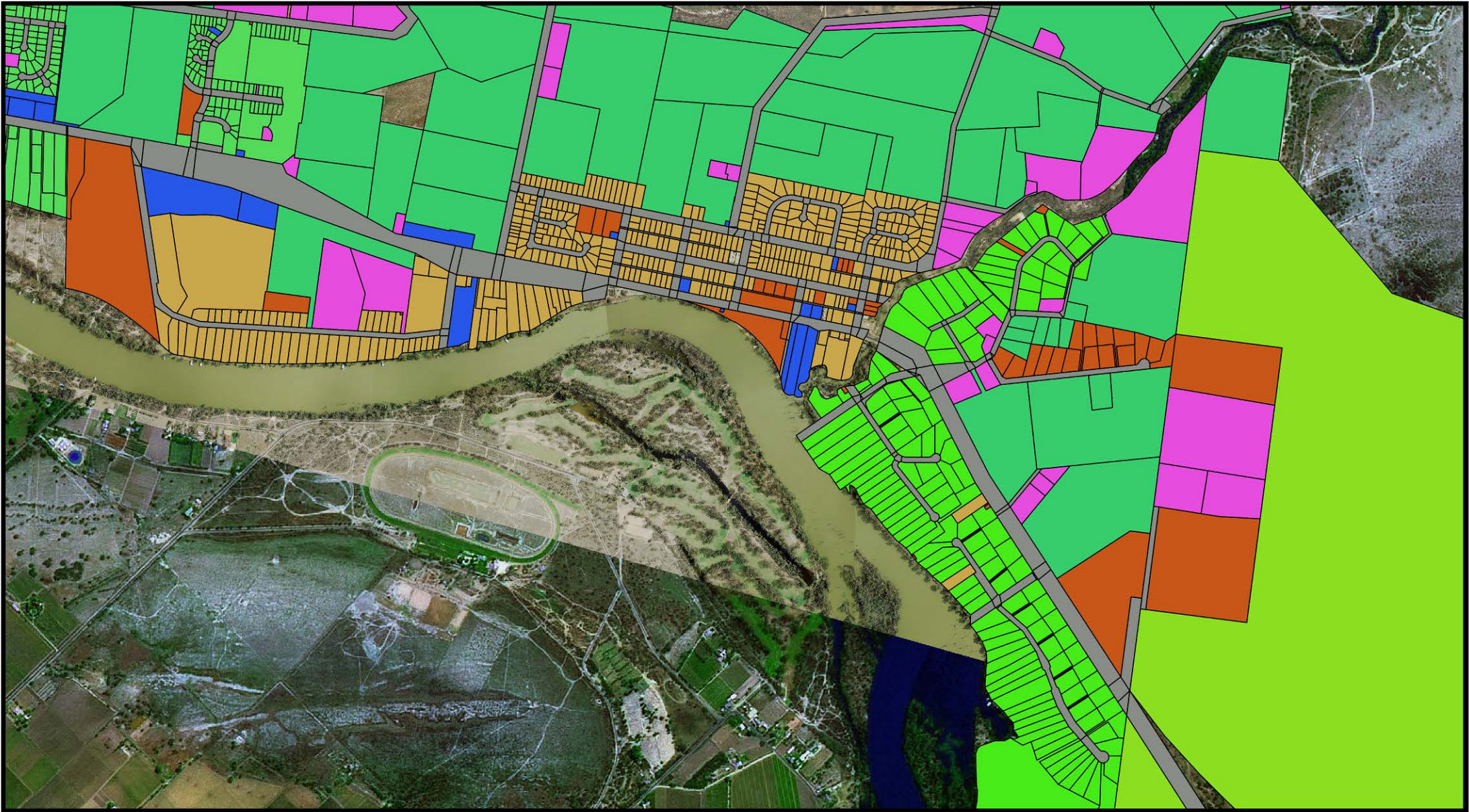
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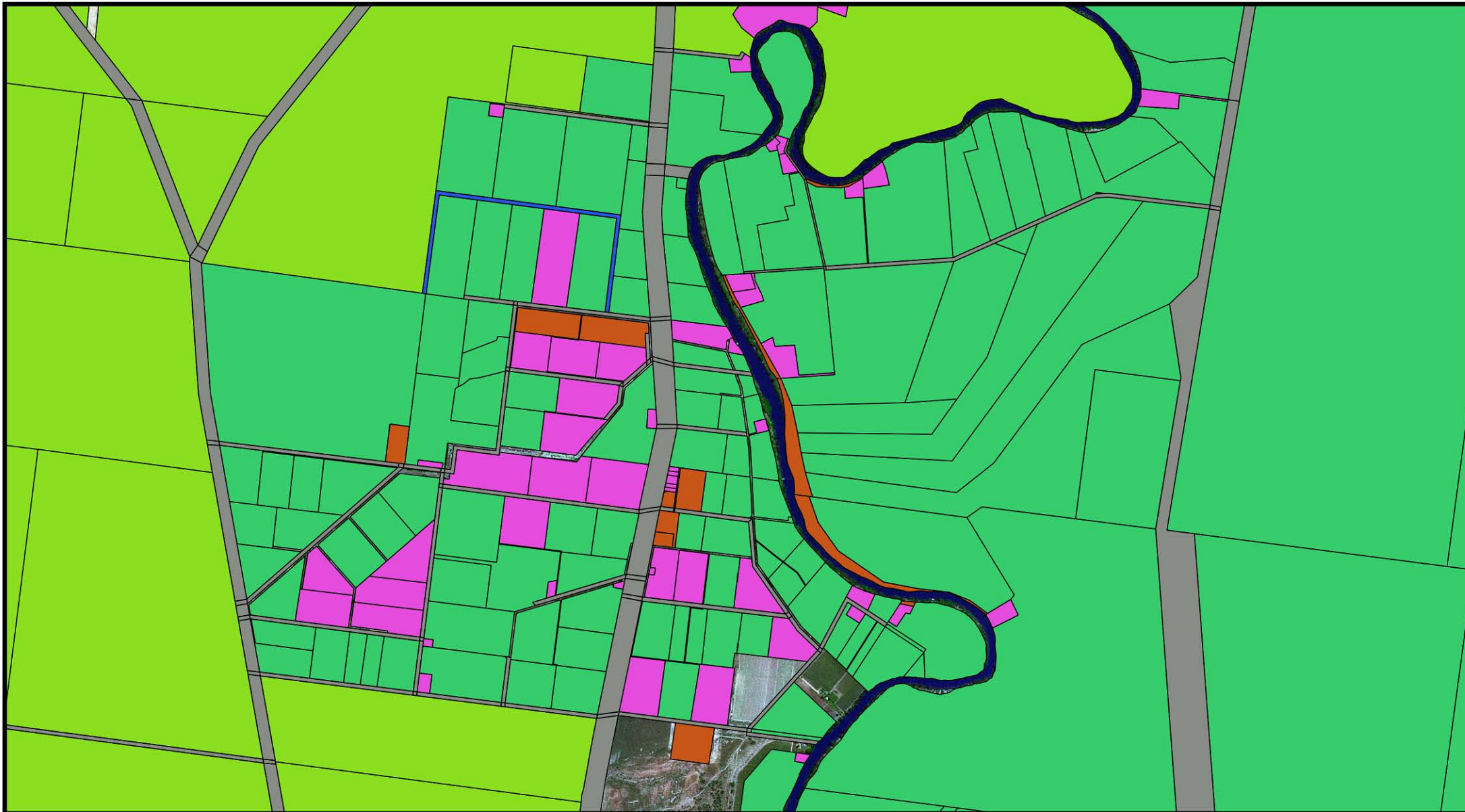
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Gol Gol Differential Rate

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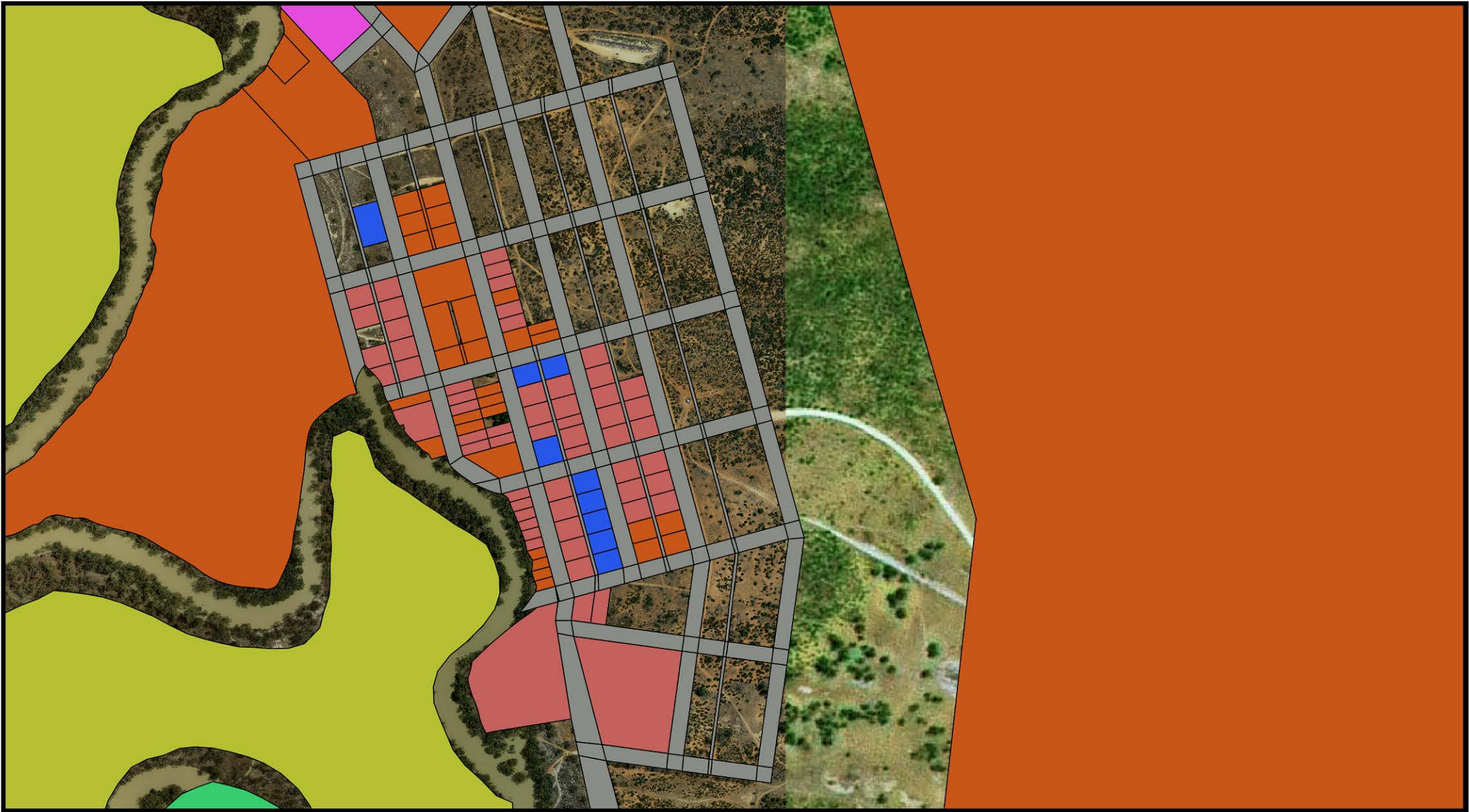
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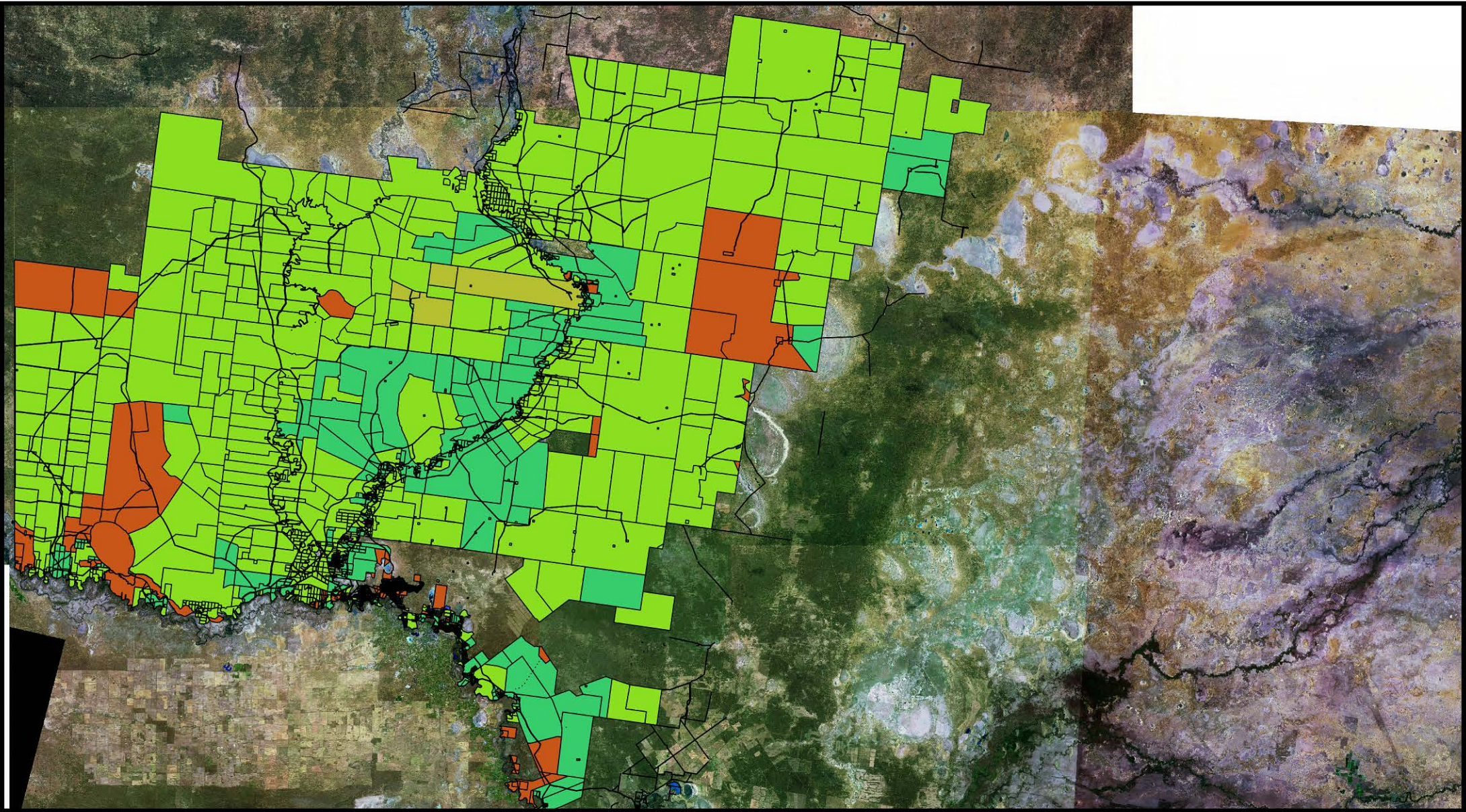
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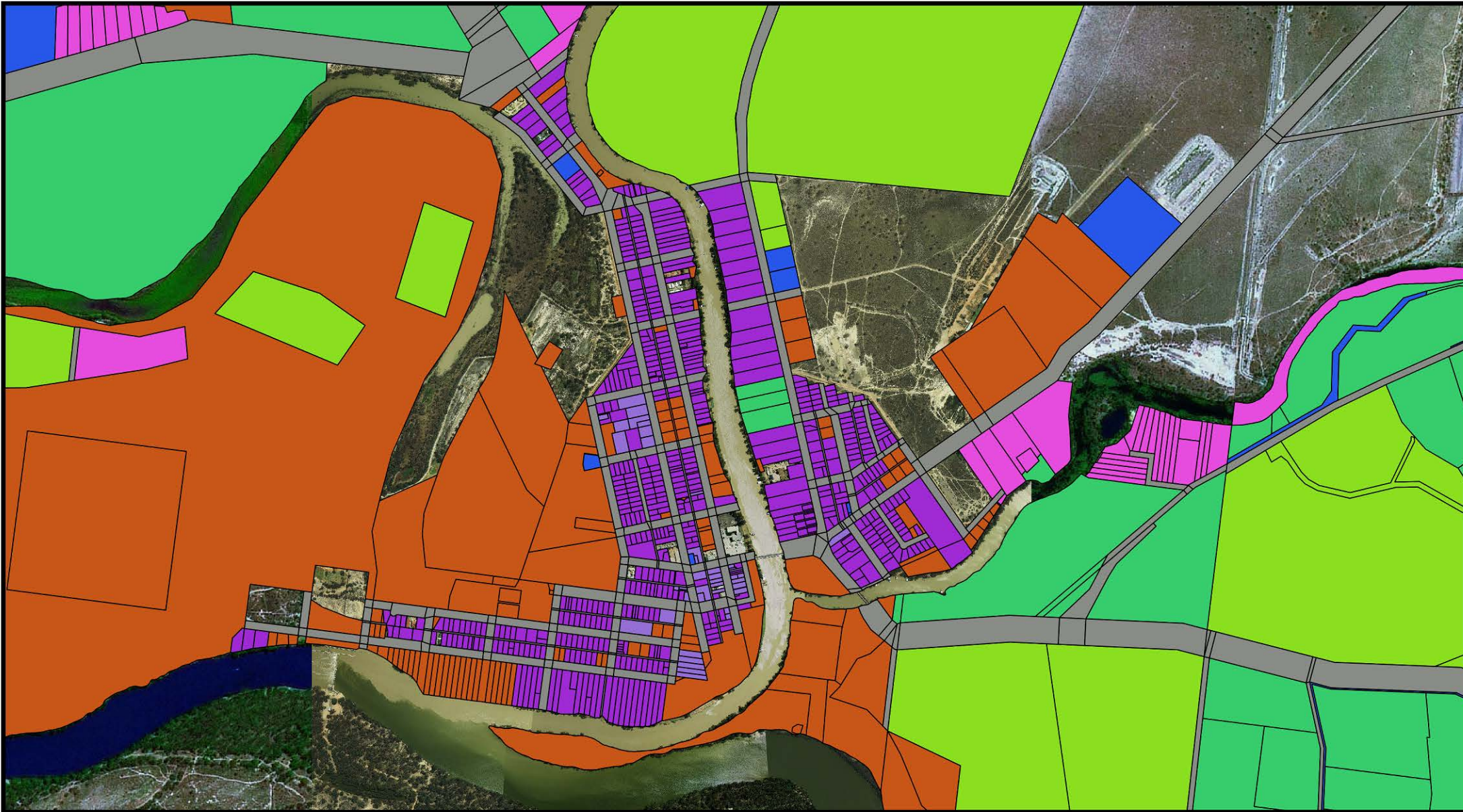
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